Change 47,   October 1991

Chapter 10

STANFINS (Commissary Resale) Debt Management Procedures

10-1. General

The Debt Collection Act of 1982 requires all activities to age and report accounts owed to the Government from the public.   AR 37-1, implements the 1982 Debt Collection Management policies and procedures.   To meet the debt management requirement, automatic procedures for all accounts receivable have been developed.   Specific features are:

a.   Automatically record accounts receivable (bad checks, charge sales, and cash sales) by document number and/or bill number.

b.   Automatically create SF 1080 (Voucher for Transfer Between Appropriations and/or Funds) for commissary resale issues.

c.   Automatically compute interest on applicable delinquent accounts receivable.

d.   Automatically create   followup   letters for delinquent accounts receivable.

e.   Provide management reports that show age and status of receivables due from the public.

f.   Reconcile cash sales with corresponding cash collections.

g.   Generate RCS CSCAA-112-R3 (Status of Reimbursables) report for receivables due from the public.

10-2.   Procedures

a.   Debt Management Files

(1) CARAVK.   Address Master File.   This   file   contains   addresses   for charge customers.   It is shared with Consumer Funds and must be updated when adding new charge customers.   The CARAVK must be updated if automatic billing and followup procedures are to be used.   Program AVKR22 is used to establish or update this file.   The record format for AVKR22 is outlined at figures 10-4 through 10-6.

(2) AATAVK.   Commissary Resale Charge Sales Detail File. A detail file maintained to accumulate charge sales by APC or customer number until the billing are accomplished.   Data for this file is selected from the ASAC supply input tape in the daily cycle program PA2AVK.

(3) BATAVK.   Commissary Resale Accounts Receivable Master File. This file is used to control billed accounts receivable and related assessed charges until Collection.

The BATAVK file record should be established for all charge sale customers of the Commissary Stores. This file contains billing information, amounts due the commissary store if applicable, interest, penalties, processing and handling, surcharge, and accessorial charges) Collections, and writeoffs that may have been processed for each specific bill. The BATAVK record will remain open until the commissary resale receivable and related assessed charges are Collected or written off. Closed records will remain on the BATAVK file to meet reporting requirements for the current year.

(4) CAPAVK. Bad Check Detail File. This file contains detail records for each bad check received and all charges assessed, including collection and/or writeoff. The detail records will remain on the bad check file until collected or written off. Closed records will be purged from this file each AVKR25 (Debt Management Update Reporting) cycle.

(5) CATAVK. Cash Sales Detail File. Data for this file is selected from the commissary resale AT tape in the daily cycle. Data in this file will remain open until the cash collection is processed that matches the cash sales by document number and amount.

b. Reserve Customer Numbers. Numbers 9R158R through 9R162R are used to identify manual or program-created charges. These customer numbers must be established in FXWAVK (Appropriation Reimbursement Customer Master) file. Miscellaneous receipt accounts and surcharge may be collected by specific fiscal station number rather than nominal fiscal station. Commissary resale customer numbers are--

(1) 9R158R. Reserve customer number is for interest charged. Interest charged is for some accounts that are over 30 days old. interest is automatically computed and recorded on the BATAVK Master File as a Miscellaneous Receipt Accounts Receivable. When billing/collections are made for the Miscellaneous Receipt Accounts Receivable, appropriation 97R3210.0013 RSC (###) FS (######) will be used. Specific fiscal station will be used. Use Ledger Code 16.

(2) 9R159R. Reserve customer number is for penalties assessed. Penalties assessed are recorded on the BATAVK Master Files as a Miscellaneous Receipt Accounts Receivable. When billing/collections are made for the Miscellaneous Receipt Accounts Receivable, appropriation 97R1099 RSC\(###) FS (######) will be used. Use Ledger Code 16.

(3) 9R160R. Reserve customer number has been designated to identify service fees generated from Commissary Resale Bad Checks. The service fees generated are recorded on the CAPAVK Detail File as a Miscellaneous Receipt Accounts Receivable. When billing/collections are made for the Miscellaneous Accounts Receivable, appropriation 97R1099 RSC\(930) FS (######) will be used. Use Ledger Code 16.

(4) 9R161R. Reserve customer number has been designated to identify surcharge generated from commissary resale issues to authorized public customers. The surcharge generated is recorded on the BATAVK Master File. When billing/collections are made for the Surcharge Accounts Receivable, appropriation 97X8164 5K00 46C\RSC\###\FS(######) will be used. Use Ledger C de 15.

(5) 9R162R. Reserve customer number has been designated to identify accessorial charges generated from commissary resale issues to specified customers. The accessorial charges are recorded on the BATAVK Master File. When billing/collections are made for the Accessorial Charged Accounts Receivable, appropriation 97X4930 5K00\46C\46XX \PXXXXXX. XXXX. (RSC ###) FSN (######) will be used. Use Ledger Code 15.

c. Daily and as-required cycles. The new debt management daily and as-required cycles are available to build and update the master files, input transactions, generate billings, produce follow-up letters, reconcile files, and produce management reports. A brief narrative of these cycles follows:

(1) Daily Cycle Program PA2AVK. This program will select detail records with TA\6A, ledger code\22, and DIC equal to the following:

DIC Issue	Rev	Ledger	TA	Explanation
51N	N1N	22	6A	Cash Sales
51P	N1P	22	6A	Cash Sales
51Q	N1Q	22	6A	Charge Sales
51R	N1R	22	6A	Cash Sales
52G	N2G	22	6A	Charge Sales
52Q	N2Q	22	6A	Charge Sales
71N	P1N	22	6A	Cash Sales
71P	P1P	22	6A	Cash Sales
71Q	P1Q	22	6A	Charge Sales
71R	P1R	22	6A	Charge Sales
72G	P2G	22	6A	Charge Sales
72Q	P2Q	22	6A	Charge Sales
91C	R1C	22	6A	Reduction Charge Sales
91D	R1D	22	6A	Price Reduction Cash Sales
91E	R1E	22	6A	Price Reduction Cash Sales

(2) As required cycle AVKR19 (ASAC Bad Check/Cash/Charge Conversion), programs P4BAVK and P4CAVK. Cycle AVKR19 may be used to correct and update the following files: CAPAVK (Bad Check Detail File), AATAVX (Charge Sale Detail File), and CATAVK (Cash Sales Detail File). Type Actions (TA) 41, 42, 43, and 6A will be used in cycle AVKR19 to input transactions into the above-mentioned files. These TAs are not to be confused with the same TA used in the regular cycle, the effects are not the same. In cycle AVKR19 only the CAPAVK, AATAVK, and CATAVX files will be effected.

(a) CAPAVX File (Bad Check Detail File).

1 TA 41--will be used to record the value of each bad check. (See input format at fig 10-13.)

2 TA 42--will be used to record any partial collection for bad checks or cash sale that has not been recorded. (See input format l t fig 10-13.)

3 TA 43--will be used to record any partial collection of assessed. charges (e.g., interest, penalties, or processing and handling) on charge sales or on bad checks. (See input formats at figs 10-17 and 10-18.)

4 TA 56--can be used to establish detailed assessed charges for interest, surcharges, penalities, and processing and handling fees ($15) for bad checks. This TA will not be manually input during the conversion cycle, but must be input during the normal cycle. (See input formats at figs 10-15 and 10-16.)

(b) AATAVK File (Charge Sales Detail File). TA 6A--is used when charge sales have not been billed. The input format requires an 'S' In cc 4 to identify the transaction as a charge sale. (See input format at fig 10-21.)

(c) CATAVK File (Cash Sales Detail File). TA 6A--is used to establish accounts receivable for cash sales that have not cleared the regional office. The input format requires a "c" in cc 4 to identify this transaction as a cash sale. (See input format at fig 10-21.)

(3) As-required cycle AVKR24, program PR7AVX. This cycle will update (add, change, or delete) and create a new BATAVK Master File record. The BATAVX Master File record may be updated by using input record format ID ARMAVK titled Commissary R-sale Accounts Receivable Update Records. Data entry screens are under Mode 5, Function 6. (See record format in fig 10-8 through 10-12.).

(4) AVXR25. As required cycle that updates all Debt Management Master/Detail Files, and produces management reports and bills. Specific functions of the programs in AVKR25 are:

(a) PQ8AVK. This program will process/create bills for stock funds issues and updates the Commissary Resale Accounts Receivable Bill File as follows:

l Set the cycle due date as follows:

ı If master bill code (field 4) in the BAT Master file is equal to "O" or "l", add 35 days to the bill date to establish the due date.

, If bill code in the BAT master file is equal to "2" or "3", add 65 days to the bill date to establish due date.

: The due date is used in aging accounts receivable.

l Surcharge. PQ8AVK will compute the surcharge based on surcharge code(field 44) of the accounts receivable master record. The code that represents the surcharge percentage is multiplied by field 13 to obtain the surcharge. The surcharge will be added to the total accounts receivable for the bill.

ι Accessorial charges. P_Q8AVK will compute the accessorial charges based on the accessorial charge code field 11 multiplied by master record accounts receivable field 13. The accessorial charge code (percent) is maintained in the Accounts Receivable Master File and is updated with DIC ARM. The accessorial charge will be added to total accounts receivable for the bill.

ι Interest. PQ8AVK will compute interest based on control card input ("O" equals interest charged; "1" equals no interest charged). The control card will contain the percent of interest when transactions are written to the master file. The interest rate in the Accounts Receivable Master is a daily rate expressed as a percentage (five places, i.e., V99999). At the end of the cycle, the system will create and process a TA 56 for interest generated using customer number 9R158R and will update Ledger 16. The percent of interest charged will remain with the transaction until liquidated. Interest computed using the following formula:

$I = DxNxF$ N = Number of delinquent days.

I = Interest charge for late payment. F = Daily interest rates

D = Delinquent amount (principal only).

ς If the customer is not in the master file, PQ8AVK will create a bill, by customer, for the total TA 6A In the file and make a master file record with information in the TA 6A. NO surcharge or additional charges will be added to the bill.

(b) PQ9AVK. After the Accounts Receivable Master file has been updated in PQ8AVX, PQ9AVK will generate commissary resale SF 1080 bills when billings are requested. Followup letters will be generated if followup code, field 7, is not equal to zero and followup action is requested on the cycle control card. The delinquent bill is determined by comparing the due date to the processing date. If the due date is less than the processing date, a delinquent bill with details will be generated. Add to this bill, if applicable, a surcharge, accessorial charges, and interest which may have been charged to the customer as a result of a previous billing.

(c) Miscellaneous sales accounts receivable writeoff- Debt management reporting requires that additional data be shown on the RCS CSCAA-112 R3 report. Status codes have been developed to be used in the Miscellaneous Sales Accounts Receivable Writeoff (position 47 of TA 6C format) to update Debt Management files.

1 Position 47 equal "Blank". Record the transaction as an earning on the BATAVK Master File if cash code position 50 is equal to "S" (for example, record earnings from the PDO). Position 47 will not be 'blank" if cash code position 50 is equal to "B" bad check or "C" cash sales.

2 Position 47 is equal 3. Rescheduled. A rescheduled receivable status is input with zero dollar values. This transaction will overlay the explanation field of the bad check affected on PCN AVK950 with "Check-- Rescheduled." (Rescheduled receivables are those receivables that have been deferred, rescheduled, or any other form of extending future payment dates.) The bad check with a "3" in the status code field will be shown in RCS CSCAA-112 R3, Sections I and II Part III, Section. III.

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3 Position 47 is equal 4. Bankrupt. A bankrupt receivable" status is input with zero dollar value. This transaction will overlay the explenation field of the bad check affected on PCN AVX950 with an explanation "Check--Bankrupt". No ._ foil-up action will be generated on status code "4". No change in reporting on RCS CSCAA-112 R3. Sections I and II.

4 Position 47 is equal 5. DD Form 139 (Pay Adjustment Authorizations). A DD Form 139 status is input with zero dollar amounts. Action: This transaction will overlay the explanation field on PCN AVX950 with an explanation "Check--DD Form 139".

No followup action will be generated on status cods "5". No change in reporting on RCS CSCAA-112 R3. Sections I and II.

5 Position 47 is equal 6. Request for writeoff. A request for writeoff status is input with zero dollar amounts. Action: This transaction will overlay the explanation field on PCN\AXK950 with an explanation "Check-Req. for W/O.' No followup action will be generated on status cods "6". No change in reporting on RCS CSCAA-112 R3- Sections I and II.

5 Position 47 is equal 7. Writeoff. Input the dollar value of writ-off as a negative value. Action: TA 6C with a "7" in position 47 will be shown as "Check--Write-off". This transaction will be reported on Part III, Section I, or RCS CSCAA-112 R3 under Amount Written Off column. A positive value will reverse writeoff.

' Position 47 Is equal 8. Reestablishment of receivable previously written off, based on collection received. Input this status with zero dollar values. Action: The bad check will be reported under Bad Check column as a debit, with an explanation "Check-Reestab of rec prev W/O". This transaction will be reported on Part III, Sections I and II, of RCS CSCAA-112 R3 under Reclassified Amounts column. NOTE: Report net receivable amounts; if transfers out greater, record in brackets. Amount reported under this column must be footnoted on RCS CSCAA-112 R3.

, 47 is equal-9. Transferred for Collection. This status is input with zero dollar values. This transaction will update the explanation field of the affected bad check. Post the transaction as a negative amount under Bad Check Amount field, with an explanation "Transfer Out". This transaction will be reported on Part III Sections I and II of RCS CSCAA-112 R3 under Reclassified Amounts column. NOTE: Report net receivable amounts; if transfers out are greater, record in brackets. Amount reported under this column must be footnoted on RCS CSCAA-112 R3.

(d) Transaction processing to files.

1 Automated procedures to reconcile cash sales to cash collections. The reconciliation considers adjustments, cash sales reversals (DIC N1R), and price reductions (DIC 91E). These transactions are subtracted from cash sales by document number to derive net cash sales. A final indicator of "F" will be added to all records containing collection values equal to sales values. All records assigned a "F" are purged from the file and listed on the Commissary Resale Cash

Sales Purged Report AVX967. All records containing cash sales values not equal to collections will be reported on the Cash Sales Reconciliation Report AVK963. Cas sales transactions followed by TA 41/42 in document number sequence for each store is listed and totalled by document number with overall totals by store.

      2 Issues to charge customers will be accumulated in the AATAVK file by APC until the billing cycle. The billing cycle is initiated by a control card in cycle AVKR25.   SF 1080 bills will be automatically generated for commissary resale issues from the AATAVK file if:

        a TA positions 1 - 2 are equal to 6A and;
        b DIC is for charge sales and;
        c Ledger code is equal to 22.

      3 Automated Procedures have been developed to maintain accountability and control over dishonored checks. When dishonored checks are received, a process and handling fee (TA 56) is automatically assessed and added to the detail file. If interest and/or penalties are assessed, manual input must be made. The system will generate written notification to the individual a dishonored check was received, and the assessed charges in addition to the receivable are due. The notification will also advise the debtor if payment is not received by the due date, additional charges will be assessed as required by Public Law 97-365 and may result in an administrative offset from any future payments. Two management reports are generated from the file. These are:

      (a) PCN AVK950, Bad Check Report, which lists individual uncleared checks by name, a total number, and value of dishonored checks by each store.

      (b) PCN AVK951, Bad Check Summary Report. This report ages dishonored checks by thirty day increments for each store, amount and number of checks, and a grand total and number of dishonored checks

The dishonored check and related assessed charges will remain open in the CAPAVK file until applicable collection or writeoff has been accomplished. Closed records will be purged from the CAP file after cycle R25AVK has been run.

10-3.   Defense Commissary Agency Split-Out Reports.   (R77/SZ)

   a.   PW9AVK. The following daily, monthly, and as-required reports will be grouped by stores within each Commissary Region in a reporting split: AVK-036, AVK-037, AVK-093, AVK-099, AVK-102, AVK-105, AVK-108, AVK-212, AVX-218, AVK-252, AVK-302, AvK-618, AVK-619, AVK-950, AVK-951, AVX-963, AVK-967, and AVK-990.

   b. PW6AVK. This program splits the ASAC 1080 bills into regional reports. (PCN AVK-965)

10-4. RCS CSCAA-112 R3 (Status of Accounts and Loans Receivable Due from the Public)

   a. The RCS CSCAA-112 R3 Report has been designed to furnish accounts offices with data applicable to status of accounts receivable due from public for higher echelon reporting.

b. References.
    (1) Program: PN3AVK
    (2) Applicable report: PCN AVK-287
    (3) Applicable directive: AR 37-1
    (4) Frequency: Monthly
    (5) Due date: 0800 following completion of the monthly cycle.
    (6) Retention: FAO copy is kept for 1 year, then transferred to record
holding area until report files are retired.
    (7) Output media: Paper and card image.

c. Reimbursement Source Code. The codes in this section shows the sources of
appropriation reimbursement:

Major Source Code	Detail Source Code	Specific Customer (Source)
100	None	Intra Appropriation Reimbursements
200	None	Department of Army
300	None	Department of the Air Force. All Air Force Appropriations identified by Department Symbol 57
400	None	Department of Navy. All Navy/Marine corps Appropriations identified by Department Symbol 17.
500	None	Military Assistance Program 21-11*1080.0**2
600	None	Military Assistance Program, Other
700	None	Advances from Foreign Government
800	None	Collections received from major government departments
900		Non-Federal Sources
	904	Women, Infants and Children (WIC)
	905	Embassy (foreign)
	906	Multinational Force and Observers
	910	Merchandise Coupons/Vendor Credits Memorandum (VCM)
	915	Non Appropriated Fund Army
	916	Non Appropriated Fund Non-Army
	917	Private Organization i.e. Boy Scouts, Officers Wives club.
	918	Army and Air Force Exchange Serivce, Navy Exchange Service, Marine Exchange Service
	920	National Red Cross
	930	Dishonored Check Service Fees
	979	Dishonored Checks
	EOO	Cash Sales

d. Sources:

(1) Part 1 Section 1, Funded Reimbursement, is generated from the following:

(a) Reimbursement Source Codes (RSC) Column 1 of RCS CSCAA-112 report is obtained from Ledger 22 (AXUAVK) positions 16-18.

(b) Beginning Accounts Receivable : Column 2 of the report is obtained from Ledger 22 (AXUAVK) positions 221-227. Balances by RSC should agree with the brought forward certified year-end balance.

(c) Annual Reimbursement Program: Column 3 is obtained from Ledger 22 (AXUAVK) position 25-31 and 32-38.

(d) Orders Received: Column 4 is obtained from Ledger 22 (AXUAVK) position 32-45. May include positions 67-73, 74-80, 81-87, 88-94 total should agree with GLAC 4632.00

(e) Reimbursement Earned: Column 5 is obtained from Ledger 22 (AXUAVK) position 67-73. The total should agree with GLAC 5100 plus or minus GLAC 7193.01 and GLAC 7193.02. The total should also agree with Line A Statement 7 - Monthly Management Report.

(f) Reimbursement Collected: Column 6 is obtained from Ledger 22 (AXUAVK) position 186-192, 193-199, 200-206. The total should agree with GLAC 1011.OT plus GLAC 1014.3T or GLAC 4254.0T. The total should also agree with Line W Statement 7 - Monthly Management Report.

(g) Reimbursement Receivable - End of Period: column 7 is obtained from Ledger 22 (AXUAVK) position 228-234 and should agree with Column 1, plus column 5, minus column 6. All RSCs except RSC 900 should agree with GLACs 1313 and 1320.01 plus, 1320.02, plus 1320.03 and plus 1320.04. Part III, Section 1 should agree with Part I, Section 1 and the total should agree with line Y of Statement - 7 Monthly Management Report.

(h) Unfilled Orders - End of Period: Column 8 is obtained from Ledger 22 (AXUAVK) position 46-59 and should agree with column 4 minus column 5.

(2) Part III, Section 1, Reconciliation, is generated from:

(a) Reimbursement Source Code: Column 1 of RCS CSCAA-112 Report is obtained from Ledger 22 (AXUAVK), positions 16-19.

(b) Beginning Receivable: Column 2 (TRC Cl) of report is obtained from Ledger 29 (CXUAVK), positions 221-227.

(c) New Receivables: Column 3 (TRC CP), Ledger 22 (AXUAVK).
1   FYTD Sales: Positions 67-73.
2   Current Month Sales: Positions 74-80.

3   FYTD Other income: Positions 81-87.
4   Current Month income: Positions 88-94.
5   FYTD Price Reductions: Positions 95-101.
6   Current Month Price Reductions: Positions 102-108.
7   FYTD Material Returns Credit Applied: Positions 109-115.
8   Current Month Material Returns Credit Applied: Positions 130-136.

(d) Repayments: Column 4 (TRC CR), Ledger 22, (AXUAVK).

1 Collections Interfund FYTD: Positions 165-171.
2 Current Month Collections Interfund: Positions 207-213.
3 FYTD Collections--This Station: Positions 151-157.
4 Current Month Collections--This Station: Positions 193-199.
5 FYTD Collections--By Others: Positions 158-166.
6 Current Month Collections--By others: Positions 200-206.

(e) Reclassified: Column 5 (TRC CR), SATAVK and CAPAVK files, as follows:

1 Computed from BATAVK file as indicated. If record position 153 is equal to "C", subtract collections from Accounts Receivable to derive amount due. Add amount due by RSC. Note: Subtract amount by RSC from new receivables (column 3).

2 CAPAVK Detail File TA 6C with Status Cods "8" or "9" in cc 47.

(f) Written Off: Column 6 (TRC CW), BATAVK Master File and CAPAVK Detail File, as follows:

1 BATAVK Master File: Positions 47-62

2 CAPAVK Detail File TA 6C with a Status Code of "7" in cc 47.

(g) Ending Receivables: Column 7 is computed by adding columns 2, 3, and 5 and subtracting columns 4 and 6.

(h) Total Number of Collections: Includes year-to-date collections of Accounts Receivable and Bad Checks. Source: EAPAVK file, where a counter has recorded the number of collections received on accounts recalvable transactions recorded in the BATAVK file (RSC 0900's except 0979) or in the CAPAVK file (RSC 0979).

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(2) Part III, Section II, Outstanding Receivables: Aged Accounts Receivable (TRC CX) Source: BATAVK Master File and CAPAVK Detail File. Sections it should agree with Section I of part III.

(3) Part III, Section III, Rescheduled Outstanding Receivables. This section ages the Rescheduled Accounts Receivables (TRC CZ). Source: BATAVK Master File and CAPAVK Detail File. Sections III is considered a "Memo account of Section II".

(4) Part VIII. Delinquent charges on receivables generated from the TRC CR, Part III. Part VIII is further divided into Subsections "A", "B'", and "C". These subsections are reported as follows:

(a) Subsection A--Interest.

1 Column 1: Beginning Charges (TRC C3) Balance 1 October .
2 Column 2: New Charges (TRC C4) FYTD charges, Sources: BATAVK, for RSCs 0900, except CAPAVK for RSC 0979.
3 Column 3: Charges Collected (TRC C5) FYTD charges collected, Sources: BATAVK for RSCs 0900, except CAPAVK for RSC 0979.
4 Column 4: Charges Written Off (TRC C6) FYTD charges written off, Sources: BATAVK for RSCs 0900, except CAPAVK for RSC 0979.
5 Column 5: Ending Charges. Sum of columns 1 and 2, less columns 3 and 4.

(b) Subsection B--Penalties.

1 Column 1: Beginning Penalties (TRC L3) Balance 1 October.

2 Column 2: New Penalties (TRC L4) FYTD penalties, Sources: BATAVK for RSCs 0900, except CAPAVK for RSC 0979.

3 Column 3: Penalties Collected (TRC L5) FYTD-penalties collected, Sources: BATAVK for RSCs 0900, except CAPAVK for RSC 0979.

4 Column 4: Penalties Written Off (TRC L6) FYTD penalties written off, Sources: BATAVK for RSCS 0900, except CAPAVK for RSC 0979.

6 column 6: Penalties Charges. Sum of columns 1 and 2, less columns 3 and 4.

(c) Subsection C--Administrative Cost.

1 Column 1: Beginning Charges (TRC P3) Balance 1 October.
2 Column 2: New Charges (TRC P4) FYTD charges, Sources: BATAVK for RCSs 0900, except CAPAVK for RSC 0979.
3 Column 3: Charges Collected (TRC P5) FYTD charges collected, Sources: BATAVK for RSCs 0900, except CAPAVK for RSC 0979.
4 Column 4: Charges Written Off (TRC P6) FYTD charges written off, Sources: BATAVK for RSCs 0900, except CAPAVK for RSC 0979.
6 Column 6: Ending Charges. Sum of columns 1 and 2, less

columns 3 and 4.

10-4.   Output reports

Reports generated in the Commissary Resale Debt Management programs are as follows.

a. AVK704   Commissary Resale Master Conversion Edit.
Frequency: Conversion only.
ADP Program: P4BAVK.
Cycle: AVKJZJII/AVKR19.
Description: A list of errors generated in the conversion edit
Report Output: Hard copy.
Retention: Destroy after correction processed.

b. AVK705   Detail Records Added to Master File.
Frequency: Conversion only.
ADP Program: P4CAVK.
Cycle: AVKJZJII/AVKR19.
Description: A list of all records added to the master file.
Report Output: Hard copy.
Retention: Destroy after next cycle.

c. AVK706   Commissary Resale Master File Records Deleted.
Frequency: Conversion only.
ADP Program: P4CAVK.
Cycle: AVKJZJII/AVKR19.
Description: A list of records deleted from the master file.
Report Output: Hard copy.
Retention: Destroy after review.

d. AVK707   Commissary Resale Unmatched Deleted Input Records.
Frequency: Conversion cycle only.
ADP Program: P4CAVK.
Cycle: AVKJZJII/AVKR19.
Description: A list of deleted records that did not match a
                          record on the master file.
Report Output: Hard copy.
Retention: Destroy after corrected.

e. AVK934   Accounts Receivable Address Master File Report.
Frequency: As required.
ADP Program: PQXAVK.
Cycle: AVKJZMII/AVKR22.
Description: A list of CAR.Master Files updated in cycle
                          PQXAVK.
Report Output: Microfiche.
Retention: Destroy when no longer needed.

f . AVK935   Accounts Receivable Address File Update Report.
Frequency: As required.
ADP Program: PQXAVK.

Cycle: AVKJZMII/AVKR22.
Description: A listing of all CAR Master Files.
Report Output: Microfiche.
Retention: Destroy when no longer needed.

g. AVK936 Accounts Receivable Address File Update Error Report.
Frequency: As required.
ADP Program: PQXAVK.
Cycle: AVKJZMII/AVKR22.
Description: A listing of all CAR addresses that have missing data elements.
Report Output: Hard Copy/Microfiche.
Retention: Destroy when no longer needed.

h. AVK941 Commisary Resale Accounts Receivable Master File Update Report.
Frequency: As required.
ADP Program: PR7AVK.
Cycle: AVKJZ0II/AVKR24.
Description: This report will contain all BATAVK Master File records added, changed, or deleted in PR7 cycle.
Report Output: Microfiche.
Retention: Destroy when no longer needed.

i. AVK942 Commissary Resale Accounts Receivable Master File Report.
Frequency: As required.
ADP Program: PR7AVK.
Cycle: AVKJZ0II/AVKR24.
Description: This report will contain all BATAVK Master File records from the update output master file.
Report Output: Microfiche.
Retention: Destroy when no longer needed.

j. AVK943 Commissary Resale Accounts Receivable Master Error Report.
Frequency: As required.
ADP Program: PR7AVK.
Cycle: AVKJZ0II/AVKR24.
Description: This report contains all errors from input update record processing in the PR7 cycle.
Report Output: Hard Copy/Microfiche.
Retention: Destroy after corrections are made and no longer needed.

k. AVK950 Commissary Resale Bad Check Report.
Frequency: As required.
ADP Program: PQ3AVK.
Cycle: AVKJZPII/AVKR26.
Description: This report shows the status of all bad checks received and amount due by store.
Report Output: Microfiche
Retention: Until no longer needed.

l. AVK951 Commissary Resale Bad Check Summary Report.

Frequency: As required.
AOP Program: PQ3AVK.
Cycle: AVKJZPII/AVKR25.
Description: Aging and Summary Report for bad checks by store.
Report Output: Microfiche.
Retention: Destroy when no longer needed.

m. AVK957 Commissary Resale Bad Check Followup Letters.
Frequency: As required.
ADP Program: PQ7AVK.
Cycle: AVKJZPII/AVKR25.
Description: Followup letters generated in the as required
PQ7AVK program.
Report Output: Hard copy.
Retention: Destroy when no longer needed.

n. AVK960 Commissary Resale No Matching Master Record, Master Record
Created.
Frequency: As required.
ADP Program: PQ8AVK.
Cycle: AVKJZPII/AXKR25.
Description: This report shows al master records created In
AVKR25 PQ8 cycle.
Report Output: Microfiche.
Retention: Until no longer needed

o. AVK961 Commissary Resale Accounts Receivable Master Update.
Frequency: As required.
ADP Program: PQ8AVK.
Cycle: AVKJZPII/AVKR26.
Description: This report shows all accounts receivable master
file updates generated in AVKR25 PQ8 cycle.
Report Output: Microfiche.
Retention: Until no longer needed.

p. AVK962 Commissary Resale Receivable Process Created Transactions.
Frequency: As required.
ADP Program: PQ8AVK.
Cycle: AVKJZPII/AVKR25.
Description: This report shows all process created transactions
generated in AVKR25 PQ8 cycle.
Report Output: Microfiche.
Retention: After billing cycle is completed.

q. AVK963 Commissary Resale Cash Sales Reconciliation Report.
Frequency: As required.
ADP Program: PRAAVK.
cycle: AVKJZPII/AVKR25.
Description: This report shows, by document number and store,
the difference between cash sales reported and
cash collections.
Report Output: Hardcopy/Microfiche.

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Retention: Until cash sales are cleared at FAO.

r. AVK965 SF 1080 Bills.
Frequency: As required.
ADP Program: PQ9AVK.
Cycle: AVKJZPII/AVKR25.
Description: This program will generate Commissary Resale
1080 bills for charge sales transactions.
Report Output: Hard copy SF 1080 bills.
Retention: In case a duplicate bill is needed, a copy should be
kept until bill is paid.

s. AVK966 SF 1080 Followup Letters.
Frequency: As required.
ADP Program: PQ9AVK.
Cycle: AVKJZPII/AVKR25.
Description: Three followup letters are generated for past due
accounts receivable and dishonored checks.
Report Output: Hard copy.
Retention: When no longer needed.

t. AVK967 Commissary Resale Cash Sales Purged Report.
Frequency: Monthly.
ADP Program: PRAAVK.
Cycle: AVKJZPII/AVKR25.
Description: Shows all cash sales that match a corresponding
collection.
Report Output: Microfiche.
Retention: When no longer needed.

u. AVK990 Commissary Resale Delinquent Accounts Receivable.
Frequency: As required.
ADP Program: PT5AVK
Cycle: AVKJZ9II/AVKR86.
Description: Aging and summary report reflecting store, bill
number, source code, delinquent 1-30 days, 31-90
days, 91-180 days, over 181 days and total
Commissary Resale Receivables Due from the Public.
Report Output: Hard copy.
Retention: Destroy when no longer needed.

v. AVK627 Commissary Resale Accounts Receivable Master File Purged
Report
Frequency: As Required
ADP Program: PRBAVK
Cycle: AVKJZPII/AVKR25 Description: Lists accounts receivable
purged from the BATAVK file. In addition it presents the
history of collections or write-offs on accounts receivable or
any assessed charges.
Report Output: Microfiche or hard copy
Retention: When no longer needed.

10-5. Files specifications

File layouts for AATAVK (Commissary Resake Charge and Cash Sales File) and BATAVK (Commissary Resale Accounts Receivable Master File).

    a. Commissary Resale Sales File (Finance/Nonfinanced) AATAVK (fig 10-1).

    b. Commissary Resale Accounts Receivable Master File (fig 10-2).

10-6. Input card formats

    a. CAR Address Master File print Option (CARAVK) (fig 10-3).

    b. CAR Address Master file Update Record 1 (fig 10-4).

    c. CAR Address Master File Update Record 2 (fig 10-5).

    d. CAR Address Master File Update Record 3 (fig 10-6).

    e. Commissary Resale Accounts Receivable Master File Print (BATAVK) (fig 10-7).

    f. Commissary Resale Accounts Receivable Update Record 1 (ARMAVK) (fig 10-8).

    g. Commissary Resale Accounts Receivable Update Record 2 (ARMAVK) (fig 10-9).

    h. Commissary Resale Accounts Receivable Update Record 3 (ARMAVK) (fig 10-10).

    i. Commissary Resale Accounts Receivable Update Record 4 (ARMAVK) (fig 10-11).

    j. Commissary Resale Accounts Receivable Update Record 5 (ARMAVK) (fig 10-12).

    k. Commissary Resale Debt Management Collection (fig 10-13).

    l. Commissary Resale Miscellaneous Sales/Accounts Receivable Writeoff (fig-10-14).

    m. STANFINS Miscellaneous Sales from Commissary Resale Input Format, i.e., Charges assessed and written off (fig 10-15).

    n. STANFINS Commissary Resale (Bad Checks) Input Format, i.e., Charges assessed and written off (fig 10-16).

    o. STANFINS Collection for Miscellaneous Sales from Commissary Resale Input Format, i.e., Charges assessed and written off (fig 10-17).

    p. STANFINS Commissary Resale (Bad Checks) assessed receivable collections (fig 10-18).

    q. STANFINS Commissary Resale Conversion Input Record for Bad Checks and Advance Collection (fig 10-19).

    r. STANFINS Commissary Resale Conversion Input Record to Record Assessed Collections (fig 10-20).

    s. STANFINS Commissary Resale Conversion Input Record to Record Unfilled Charge Sales and Uncollected Cash Sales (fig 10-21).

	Title	ID	Length	Security
	Commisary Resale Sales (Financed/Nonfinanced)	Disk	114	UNC

Description: AATAVK Commissary Resale Charge and Cash Sales File

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Field	Position	Field title	Length	Remarks
1	001	Type (Constant "6")	1	
2	002	Action	1	A
3	003	AFCR	1	
4	004-006	Block number	3	
5	007-040	Accounting classification	34	**Packed in the low
	007-008	Dept	2	order six positions
	009	Blank	1	are cost center and
	010	FY	1	element of cost (EOC)
	011-014	Basic symbol	4	for TEAMUP interface
	015-018	Limitation	4	transactions.
	019	PY	1	
	020-021	OA	2	
	022	RD	1	
	023-026	Allotment serial	4	
	027-030	Prog element/Bud prog project	4	
	031-034	EOR	4	
	035-040	Fiscal station number	6	
6	041-044	APC	4	
7	045-047	Reserve for BASOPS II	3	
8	048	Blank	1	
* 9	049-050	Store (MC/SD)	2	
*10	051-063	Document number	13	
11	064-069	DO voucher number	6	
12	070	Final	1	
13	071	MAT CAT	1	
14	072	Sup Div	1	
15	073	Handling code	1	
16	074	Source code	1	
17	075	FIAC	1	
18	076-081	Amount (packed)	6	
19	082	Fiscal action	1	
20	083-085	Document identifier code	3	
21	086-088	Julian cycle date (packed)	3	
22	089-092	Reimbursable source**	4	
23	093-094	Ledger code	2	
*24	096-114	Blank	20.	

*Added fields.

Figure 10-1. Commissary Resale Sales File (Financed/Nonfinanced) (AATAVK)

Title
Commissary Resale Accounts Receivable Master File

Description: BATAVK

Position		Field Title	Rep	Len	Remarks
1-2	1	Store Code	AN	2	Key is 1-11.
3-6	2	APC (customer)	AN	4	
7-11	3	Bill Number	AN	5	
12	4	Bill Code	AN	1	0, 1-3[1]
13-17	5	Bill Date	AN	5	
18-22	6	Due Date	AN	5	
23	7	Followup Code	AN	1	0-3[2]
24	8	Followup Letter Number	AN	1	1-9
25	9	Interest Exempt Code	AN	1	0 or 1[3]
26-30	10	Interest Rate	N	5	.XXXXX
31-33	11	Accessorial Charge	N	4	.XXX
34	12	Type Collection	AN	1	0-9 TA 6C[4]
35-40	13	Accounts Receivable	N	6	
41-46	14	Interest Charged	N	6	Computed
47-52	15	Accounts Receivable Written Off	N	6	TA 6C
53-58	16	Collections (packed)	N	6	TA 41, 42, 4K, 4L.
59-64	17	Surcharge Assessed	N	6	TA 56 Customer Number 9R161R
65-70	18	Accessorial Charges Assessed	N	6	TA 56 Customer Number 9R162R
71-76	19	Penalties Charges Assessed	N	6	TA 56 Customer Number 9R159R
77-82	20	Admin Charges Assessed	N	6	TA 56 Customer Number 9R160R
83-88	21	Interest Collected	N	6	TA 43, 4L Customer Number 9R158R
89-94	22	Penalties Collected	N	6	TA 43, 4L Customer Number 9R159R
95-100	23	Admin Collected	N	6	TA 43, 4L Customer Number 9R160R
101-106	24	Surcharge Collected	N	6	TA 43, 4L Customer Number 9R161R

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[1] "0" or "1" = 35 days from billing date.
"2" or "3" = 65 days from billing date.
[2] "0" No followup.
"1" through "3" = Number of followups.
[3] "0" = Interest Charged.
"1" = No Interest Charged
[4] "4" = Bankrupt Wage Earner.
"5" = Bankruptcy Chapter 10.
"6" = Finance Center prorated.
"7" = Write off.

Position		Field Title	Rep	Len	Remarks
107-112	25	Accessorial Charges Collected	N	6	TA 43, 4L Customer Number 9R162R
113-118	26	Interest Writeoff Adjustment	N	6	TA 53, Customer Number 9R158R
119-124	27	Penalty Writeoff Adjustment	N	6	TA 58, Customer Number 9R159R
125-130	28	Administrative Charges Adjusted	N	6	TA 58, Customer Number 9R160R
131-136	29	Surcharge Writeoff Adjustment	N	6	58, Customer Number 9R161R
137-142	30	Accessorial Charge Write Off Adjustment	N	6	58, Customer Number 9R162R
143-145	31	Reimbursement Source code	N	3	
145-150	32	Date of Last Action	AN	5	
151	33	Rescheduled Receivable	A	1	Blank or A
152	34	Receivable generated resulting from audit	A	1	Blank or B
153	35	Reclassified Accounts Receivable	A	1	Blank or C
154-155	36	Department	AN	2	
156	37	Fiscal Year	AN	1	
157-164	38	Basic Symbol /Limit	AN	8	
165-168	39	PY, OA, RD	AN	4	
160-172	40	Allotment Serial Number	AN	4	
173-176	41	Program Element	AN	4	
177-180	42	EOR	AN	4	
181-186	43	Fiscal Station Number	AN	6	
187-189	44	Surcharge	N	3	.XXX
190	45	Current Fiscal Year	N	1	

Figure 10-2. Commissary Resale Accounts Receivable

ID   Title

CARAVK   CAR Address Master File Print Option

Description: This input will cause an updated address master file to be printed.   This card is optional.

Position	Field	Field title	Rep	Len	Remarks
1-14	1	QQXAVK-CONTL*1=	AN	14	
15-26	2	CARAVK Print	AN	12	
27-80	3	Blank			

Figure 10-3. CAR Address Master File Print Option (CARAVK)

ID   Title
CAR   CAR Address Master File Update Record 1

Description:

-------------------- -------------------- -------------------- ------- --------
Position___Field-------------Field_Title--------------Rep__Len.--------Remarks___

Position	Field	Field Title	Rep	Len	Remarks
1-3	1	Constant "CAR"	AN	3	Required.
4	2	Record code "A", "C", or "D".	AN	1	
5-11	3	Customer number Doc ref number	AN	7	Key is 5-11.*
12-41	4	Customer name (last, first, MI)	AN	30	
42-76	5	Customer address	AN	35	
77-79	6	Blank			
80	7	Record code	N	1	Constant "1".

To establish a bill to address the following customer, use the CAR Address Record 1 and Record 2 as follows:

Officers Wives Club   Use CAR Record 1   Positions 12-41
ATTN: Mrs. James York   Use CAR Record 2 Positions 50-79
672 Hess Avenue   Use CAR Record 1   Positions 42-76
Fort Benjamin Harrison, IN 46216   Use CAR Record 2 Positions 12-49

For stations billing address--7 "AAAAAAA" in customer number, billing office in customer name field, billing address in customer address field.
*For Charge Sales, four-position APC.
*For Bad Checks, three-position last name, last four position SSN

Figure 10-4.   CAR Address Master File Update Record 1

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ID   Title
CAR   CAR Address Master File Update Record 2
Description:

Position	Field	Field Title	Rep	Len	Remarks
1-3	1	Constant "CAR"	AN	3	Required.
4	2	Record code "A" or "C".	AN	1	
5-11	3	Customer number/Doc ref number	AN	7	Key is 5-11.
12-49	4	City, State, ZIP Code	AN	38	
50-79	5	Attention line	AN	30	
80	6	Record code	N	1	Constant "2".

Figure 10-5.   CAR Address Master File Update Record 2

ID   Title
CAR   CAR Address Master File Update Record 3

Description:

Position	Field	Field title	Rep	Len	Remarks
1-3	1	Constant "CAR"	AN	3	Required.
4	2	Record code "A" or "C".	AN	1	
5-11	3	Customer number/Doc ref number	AN	7	Key is 5-11.
12-22	4	Social security number	AN	11	
23-41	5	Other information	AN	19	
42-79	6	Blank			
80	7	Record code	N	1	Constant "3".

Figure 10-6.   CAR Address Master File Update Record 3

10-23

ID

Title

BATAVK   Commissary Resale Accounts Receivable Master file Print

Description: This input control record will cause an updated BAT master file
to be printed. The record is optional

Position	Field	Field title	Rep	Len	Remarks
1-14	1	QR7AVK-CNTL01=	AN	14	
15-26	2	BATAVK Print	AN	12	
27-80	3	Blank			

Figure 10-7. Commissary Resale Accounts Receivable Master File Print
(BATAVK)

ID   Title
ARMAVK   Commissary Resale Accounts Receivable Update Record 1

Description: For deletes, enter data in positions 1-15. For changes, an asterisk
in input field will blank corresponding master file record, except for dollar
fields. Dollar fields are algebraic.   Use Data Entry Screen Mode 5 Function 6.

Pos	Field	Field title	Rep	Len	Remarks
1-3	1	Constant "ARM"	AN	3	Required.
4	2	Add, Change,Delete	AN	1	Required"A", "C",or "D"
5-6	3	Store code (MC/SD)	AN	2	Key is 5-15.
7-10	4	APC (customer)	AN	4	
11-15	5	Bill Number	Ah	5	
16	6	Bill code	AN	1	"0","1","2", "3".[1]
17-21	7	Bill date	AN	5	
22-26	8	Due date	AN	5	
27	9	Followup code	N	1	"0","1" - "3"[2]
28	10	Followup Letter Number	AN	1	"1" - "9"
29	11	Interest Exempt Code	AN	1	"0" or "1"[3]
30-34	12	Interest Rate	N	5	.XXXXX
35-37	13	Accessorial Charge	N	3	.XXX
38	14	Type Collection	AN	1	
39-49	15	Accounts Receivable	N	11	
50-60	16	Interest Charged	N	11	
61-71	17	A/R Write Off Amt	N	11	
72-74	18	Surcharge	N	3	
75-79	19	Blank			
80	20	Record Number Code	N	1	Constant "1"

Figure 10-8. Commissary Resale Receivable Update Record 1

Fields 1, 2, 3, 4, 9, 11, and 14 in record 1, fields 1,2,3,4, and 11 of record 4,
and fields 1, 2, 3, 4 and 8 thru 16 of record 5 are required for all 'Add'
transactions.

10-25

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[1] "0" or "1" = 35 days from billing date.

"2" or "3" = 65 days from billing date.

[2] "0" = No followup: "1" = "3"= Number of followups.

[3] "0" = No interest Charge;"1"= Interest Charged = .XXXXX daily rate

ID | Title
ARMAVK | Commissary Resale Accounts Receivable Update Record 2

Description: Dollar fields are updated algebraically (not overlaid).
Use Data Entry Screen Mode 5 Function 6

Pos	Field	Field title	Rep	Len	Remarks
1-3	1	Constant "ARM"	AN	3	Required.
4	2	Add, Change "A" or "C"	AN	1	Required.
5-6	3	Store Code (MC/SD)	AN	2	Key is 5-15.
7-10	4	APC (customer)	AN	4	
11-15	5	Bill number	AN	5	
16-26	6	Collections (Accts Rec)	N	11	
27-37	7	Surcharge (assessed)	N	11	Customer number 9R161R
38-48	8	Accessorial Charge assessed	N	11	Customer number 9R162R
49-59	9	Penalties Assessed	N	11	Customer number 9R159R
60-70	10	Processing and Handling Assessed	N	11	Customer number 9R160R
71-79	11	Blank			
80	12	Record Number Code	N	1	Constant "2".

Figure 10-9. Commissary Resale Accounts Receivable Update Record 2

ID   **Title**
ARMAVK   **Commissary Resale Accounts Receivable Update Record 3**

Description: Dollar fields are updated algebraically.
Use Data Entry Screen Mode 5 Function 6.

Pos	Field	Field title	Rep	Len	Remarks
1-3	1	Constant "ARM"	AN	3	Required
4	2	Add, change "A" or 'C"	AN	1	Required
5-6	3	Store code (MC/SD)	AN	2	Key Is 5-15
7-10	4	APC (customer)	AN	4	
11-15	5	Bill number	AN	5	
16-26	6	Interest collected	AN	11	Reserve customer number 9R158R
27-37	7	Penalties collected	AN	11	Reserve customer number 9R159R
38-48	8	Processing and Handling Collected	AN	11	Reserve customer number 9R160R
49-59	9	Surcharge collected	AN	11	Reserve customer number 9R161R
60-70	10	Accessorial charges	AN	11	Reserve Customer Number 9R162R
71-79	11	Blank			
80	12	Record number code	N	1	constant "3"

Figure 10-10. Commissary Resale Accounts Receivable Update Record 3

```
ID                              Title
ARMAVK          Commissary Resale Accounts Receivable Update Record 4
```

Description: Dollar fields are updated algebraically.
Use Data Entry Screen Mode 5 Function 6.

Pos	Field	Field title	Rep Len		Remarks
1-3	1	Constant "ARM"	AN	3	Required
4	2	Add, change "A" or "C"	AN	1	Required
5-6	3	Store code (MC/SD)	AN	2	Key is 5-15
7-10	4	APC (customer)	AN	4	
11-15	5	Bill number	AN	5	
16-26	6	Interest written off	N	11	
27-37	7	Penalties written off	N	11	
38-48	8	Processing and handling written off	N	11	
49-59	9	Surcharge written off	N	11	
60-70	10	Accessorial charge written off	N	11	
71-73	11	Source code	AN	3	
74-78	12	Date of last action	AN	5	
79	13	Rescheduled receivable	AN	1	Blank or "A"
80	14	Record number code	N	1	Constant "4"

Figure 10-11.   Commissary Resale Accounts Receivable Update Record 4

ID   Title
ARMAVK   Commissary Resale Accounts Receivable Update Record 5

Description: Dollar fields are updated algebraically.
Use Data Entry Screen Mode 5 Function 6.

Pos	Field	Field title	Rep	Len	Remarks
1-3	1	Constant "ARM"	AN	3	Required
4	2	Add, Change "A" or "C"	AN	1	Required
5-6	3	Store Code (MC/SD)	AN	2	Key is 5-15
7-10	4	APC (customer)	AN	4	
11-15	5	Bill Number	AN	5	
16	6	Receivable generated from audit	AN	1	Blank or "B"
17	7	Reclassified accounts receivable	AN	1	Blank or "C"
18-19	8	Department	AN	2	
20	9	Fiscal Year	AN	1	
21-28	10	Basic Symbol/Limit	AN	8	
29-32	11	PY, OA, RD	AN	4	
33-36	12	Allotment Serial	AN	4	
37-40	13	Program Element	AN	4	
41-44	14	EOR	AN	4	
45-50	15	FSN	AN	4	
51	16	Current Fiscal Year	N	1	
52-79	17	Blank			
80	18	Record Number Code	N	1	Constant 5

Figure 10-12. Commissary Resale Accounts Receivable Update Record 5

Commissary Resale Debt Management Collections

Card Column	Title	Remarks
1	Type code	Constant "4"
2	Action code	"1" by others; "2" this station
3	Blank	
4-6	Block number	
7-40	Accounting Classification	Details below.
7-8	Department	
9	Blank	
10	Fiscal Year	Constant "X"
11-14	Basic Symbol	
15-18	Limitation	
19	Program Year	Constant "O"
20-21	Operating Agency	
22	Reimbursement Designator	Constant "7"
23-26	Reimbursement Source Code	AR 37-100.
27-30	Program Element	Zero fill.
31-34	Element of Resource	Zero fill.
35-40	Fiscal Station Number	Right justify, zero fill to left.
41-42	Store Code (MC/SD)	
43-44	Blank	
45-48	IBOP code	Enter IBOP code when applicable; otherwise, leave blank.
49	Blank	
50	Cash code	"B","C", or "S"[1]
51-63	Document Number	
64-69	Collection Voucher Number	
70	Blank	
71-80	Amount	Normal sign is negative "Credit X" in cc 80. Right justify zero fill to left

Figure 10-13. Commissary Resale Debt Management Collections

If Position 50 = "C"; Cash Sales, DON in cc 51-63.
If Position 50 = "S"; Charge Sales, APC in cc 51-54; bill number in cc 55-59; blank in cc 60-63.
If Position 50 = "B"; Bad Check, Name in cc 51-59; last 4 digits of SSN In cc 60-63.

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Commissary Resale Debt Management Miscellaneous Sales/Accounts Receivable Writeoff

Card column	Title	Remarks
1	Type code	Constant "6".
2	Action code	Constant "C".
3	Correction code	Leave blank if initial input: "C" if correction; "R" if release.
4-6	Block number/Line number	Block number if initial input; line number extracted from Daily Preliminary Balance Listing if correction or release.
7-9	Blank	
10	Fiscal year	
11-30	Blank	
31-34	Element of expense	
35-40	Blank	
41-44	Accounting Processing Code	For appropriation to RSC. Charge sales input with APC.
45-46	Blank	
47	Type adjustment	See Note 1.
48	Material category--Store	
49	Store Code	
50	Cash code	See Note 2.
51-63	Document number	
64-69	Voucher number	If not applicable, leave blank.
70	Final	
71-80	Amount	

Note 1: Status codes

3--Rescheduled Receivable (bad checks). Amount will be zero-dollar value in cc 71-80.

4--Bankrupt (bad checks). Amount will be zero dollar value in cc 71-80.

5--DD 139 submitted (bad checks). Amount will be zero dollar value in cc 71-80.

6--Request for writeoff (bad checks). Amount will be zero dollar value in cc 71-80.

7--Writeoff (bad checks, charge sales, cash sales). Amount will be a credit dollar amount in cc 71-80

8--Reestablishment of receivables (bad checks). Amount will be zero dollar value In cc 71-80.

9--Transfer for collection (bad checks). Amount will be zero dollar value In CC 71-80.

Blank--To establish receivable for charge sales and cash sales with a dollar value amount in cc 71-80.

Note 2: Cash codes

Position 50 = B   Bad Check, Name in cc 51-59; last four digits of SSN in CC 60-63.

    50 = C   Cash Sales, DON in cc 51-63.
    5 0 = S   Charge Sales, APC in cc 51-54; Bill No. in cc 55-59; Blank in CC 60-63.

Figure 10-14.   Commissary Resale Miscellaneous Sales/Accounts Receivable Writeoff

STANFINS Commissary Resale (Charge Sales) Charges Assessed/Charges Written off

Card column	Title	Remarks
	Type code	Constant "5".
2	Action code	"06" or "8".
3	Correction code	Leave blank if initial input; "C" if correction; "R" If release.
4-6	Block number/Line number	Block number if initial input; line number extracted from Daily Preliminary Balance Listing if correction or release.
7-9	Blank	
10	Fiscal year	
11-14	Blank	
15-19	Bill number	
20-21	Blank	
22	Reimbursement designator	
23-26	Reimbursement source code	
27-30	Blank	
31-34	Element of Resource	
35	Cash Code	("S" = Charge sales)
36-37	Store Code (MC/SC)	
38-40	Blank	
41-44	Accounting Processing Code	For Accounting Classification
45-49	Blank	
50-55	Reserve customer number	Input applicable Reserve customer number (Interest (9R158R); Penalty (9R159R); Processing and Handling (9R160R); Surcharge (9R161R); Accessorial Charges (9R162R)).
56-59	APC for Reserve Customer	
60-70	Blank	
71-80	Amount	For writeoff, TA 58 or ADJ TA 56 must have "x" punch in cc 80

Figure 10-15.   STANFINS Miscellaneous Sales from Commissary Resale Input Format, i,e., charges assessed or written off

STANFINS Commissary Resale (Bad Check) Charges Assessed/Charges Written Off

Card column	Title	Remarks
1	Type code	Constant "5".
2	Action code	"6" or "8".
3	Correction code	Leave blank if initial input: "C" if correction; "R" if release.
4-6	Block number/Line number	Block number if initial input; line number extracted from Daily Preliminary Balance Listing if correction or release.
7-9	Blank	
10	Fiscal year	
11-14	Blank	
15	Name	Ninth character of name (use with CC 56-63).
16-19	SSN	Last four digits of SSN.
20-21	Blank	
22	Reimbursement designator	
23-26	Reimbursement source code	
27-30	Blank	
31-34	Element of Resource	
35	Cash Code	("B" = Bad check)
36-37	Store Code (MC/SC)	
38-40	Blank	
41-44	Accounting Processing Code	For Accounting Classification
45-48	Blank	
49	Obligation Data Code (ODC)	If reimbursement coded is used
50-55	Reserve customer number	Input applicable Reserve customer number; Processing and Hangling (9R160R);
56-63	Address key	Last name, first name (eight characters; ninth character shown in cc 15).
64-70	Blank	
71-80	Amount	For writeoff, TA 58 or ADJ TA 56 must have "X" punch in cc 80.

Figure 10-16. STANFINS Commissary Resale (Bad Checks) Input Format, i.e. charges assessed or written off.

STANFINS Commissary Resale Collection of Assessed on Charges Sales

Card column	Title	Remarks
1	Type code	Constant "4".
2	Action code	Constant "3" or "L".
3	Correction code	Leave blank if initial input; "C" if correction; "R" if release.
4-6	Block number Line number	Block number if initial input; line number extracted from Daily Preliminary Balance Listing if correction or release.
7-9	Blank	
10	Fiscal year	
11-14	Blank	
15-19	Bill number	
20-21	Blank	
22	Reimbursement designator	
23-26	Reimbursement source code	
27-30	Blank	
31-34	Element of resource	
35	Cash Code	("s" = Charge sales)
36-37	Store Code (MC/SC)	
38-40	Blank	
41-44	Accounting Processing Code For Accounting Classification	
46-49	IBOP code:	
45-46	Country code	
47	Supplemental data code	
48	Special data code	
49	Obligation data code	
50-63	Document number:	
50-55	Reserve customer number	Input applicable Reserve customer number (Interest (9R158R); Penalty (9R159R); Surcharge (9R161R) Accessorial Charges (9R162R)).
56-59	APC for Reserve Customer	
60-63	Blank	
64-69	Voucher number	
70	Blank	
71-80	Amount	Normal credIt "X" cc\80

Figure 10-17. STANFINS Collection for Miscellaneous Sales from Commissary Resale Input Format, i.e., Charges assessed or written off

STANFINS Commissary Resale Collection of Assessed Charges on Bad Checks

Card column	Title	Remarks
1	Type code	Constant "4".
2	Action code	Constant "3" or "L".
3	Correction code	Leave blank if initial input; "C" if correction; "R" if release.
4-6	Block number/Line number	Block number if initial input; line number extracted from Daily Preliminary Balance Listing if correction or release.
7-9	Blank	
10	Fiscal year	
11-14	Blank	
15	Name	Ninth character of name (use with cc 56-63).
16-19	SSN	Last four digits of SSN.
20-21	Blank	
22	Reimbursement designator	
23-26	Reimbursement source code	
27-30	Blank	
31-34	Element of resource	
35	Cash Code	("B" Bad check)
36-37	Store Code (MC/SC)	
38-40	Blank	
41-44	Accounting Processing Code	
45-49	IBOP code:	
45-46	Country code	
47	Supplemental data code	
48	Special data code	
49	Obligation data code	
50-55	Reserve customer number	Input applicable Reserve customer number Processing and Handling (9R160R)
56-63	Name	Last name, first name (eight characters; ninth character shown in cc 15).
64-69	Voucher number	
70	Blank	
71-80	Amount	

Figure 10-18. STANFINS Commissary Resale (Bad Check) assessed receivable collections

Change 47, 1 October 1991

ID	Title
QB4AVK	Commissary Resale Conversion Input record for Bad Check and Advance Collection

Description: Conversion input record to build the CAPAVK File for bad checks and may be used for file maintenance.

Card column	Title	Length	Remarks
1-2	Type/Action	2	TA 41/42*
3	Add/Delete code	1	"A" or "D"
4	Transaction Type	1	"B", "C", or "S"
5-9	Julian date YYDDD	5	
10-15	Blank		
16-48	Accounting classification		
16-17	Department	2	
18	FY	1	
19-22	Symbol	4	
23-26	Limitation	4	
27	Program year	1	
28-29	Operating agency	2	
30	Reimbursement designator	1	
31-34	Source code	4	
35-38	Program element	4	
39-42	Element of expense	4	
43-48	Fiscal station number	6	
49-50	Store Code (MC/SC)	2	
51-63	Document number	13	**
64-69	DOV/CV	6	
70	Blank		Normal collection is
71-80	Amount	10	negative ("X" cc\80), dishonored checks should be processed as positive

*TA 41 will be used to record the detail check. TA 42 will be used to record advance Collections that for some reason the bad checks, cash Sales, or charge sales have not been recorded.

**For bad checks, the DOCUMENT NUMBER field will show the following:

   Positions 51-59 (9 positions) Last name, first name.
            60-63 (4 positions) Last four digits of social security number.

For historical purpose, the dollar of dishonored checks should be recorded with TA 41 and followed by any collections that have been made.

Figure 10-19. Bad Check conversion input record

ID	Title
QB4AVK	Commissary Resale Conversion Input Record to Record Assessed Collection That Have Been Made Before the Bad Check Has Been Liquidated

Description: R19 conversion input record to build the CAPAVK File for bad checks and may be used for file maintenance.

Card column	Title	Length	Remarks
1-2	Type/Action	2	TA 43 or 56
3	Add/Delete code	1	"A" or "D"
4	Transaction Type	1	"B"
5-9	Julian date YYDDD	5	
10-15	Customer number	6	Applicable Reserve customer number
16-48	Accounting classification		
16-17	Department	2	
18	FY	1	
19-22	Symbol	4	
23-26	Limitation	4	
27	Program year	1	
28-29	Operating agency	2	
30	Reimbursement designator	1	
31-34	Source code	4	
35-38	Program element	4	
39-42	Element of expense	4	
43-48	Fiscal station number	6	
49-50	Store Code	2	
51-59	Name	9	Last name, first name (nine characters).
60-63	Social security number	4	Last four digits of social security number.
64-69	DOV/CV	6	
70	Blank		
71-80	Amount	10	Normal collection is negative "X" cc 80 normarl assessed charge is positive

Note: if TA 56 is used to establish accessed charges and part of the charges have been collected, this input record (TA 43) will be used to record the Collection.

Figure 10-20. Conversion input record to record assessed collections

Change 47, 1 October 1991

ID	Title
QB4AVK	Commissary Resale Conversion Input Record to Record Unfilled Charge Sales and uncollected Cash Sales

Description: R19 conversion input record to build the AATAVK and CATAVK Files for unbilled charge sales and unliquidated cash sales. It may be used for file maintenance.

Card column	Title	Length	Remarks
1-2	Type/Action	2	TA 6A/6C
3	Add/Delete code	1	"A" or "D"
4	Transaction Type	1	"C", "S"
5-9	Julian date YYDDD	5	
10-15	Blank	6	
16-48	Accounting classification		
16-17	Department	2	
18	FY	1	
19-22	Symbol	4	
23-26	Limitation	4	
27	Program year	1	
28-29	Operating agency	2	
30	Reimbursement designator	1	
31-34	Source code	4	Record RCS in cc 31-33, and record zero in cc 34 (e.g., 0979, only in this conversion format for 6C
35-38	Program element	4	
39-42	Element of expense	4	
43-48	Fiscal station number	6	
49-50	Store Code	2	
51-63	Document number	13	(Note)
64-69	DOV/CV	6	
70	Blank		
71-80	Amount	10	

Note: document number for charge sales if position 4 = "S".

Positions 51-54 Record APC.
   55-60 Record document number (six digits).
   64-66 DIC.

For unliquidated cash document number must be DODAAC, JCD, and Serial No.

Note: If a cash sale has been processed but the sale transaction has not been processed, a type action 42 must be processed to establish negative accounts receivable in the cash sales (CAT) files.

Figure 10-21. Charge sales and uncollected cash sales conversion input record

10.7   Purged Master Records Summary

Description.   The Purged Master Records Summary is a file print of the EAPAVK file that is designed to retain statistical and accounting data to be used in the preparation of Part III, Section I, Reconciliation of the RCS CSCAA-112 Report (Status of Accounts and Loans Receivable Due From the Public) or PCN-295. The file print at figure 10-22 is organized as it relates to a particular section of the PCN AVK-295. Source data used for STANFINS Commissary Resale Resale is presented as follows:

    A.   By accounting class (i.e. or 97 X 4930) and Reimbursement Source Code (RSC) (i.e., 0904, 0910, 0915, 0917, 0918, and 0979). The following information is stated.

        (1).   A count is given for number of collections in column 6, above the Amount Column.

        (2).   In column 5, the dollar amount is the write-offs that will be presented on the RCS CSCAA-112 R3 Report.   The count will be the number of accounts where a portion or the total accounts receivable has been written off.

        (3).   In column 2, the same dollar amounts and counts as listed in column 5 are used in the calculation of New Accounts Receivable and the overall preparation of the RCS CSCAA 112 R-3 Report.

        (4).   In column 8, below the dollar amount field the file name from where source data originated is given. For Commissary Resale the source of data will be either the "BATAVK" or "CAPAVK" (i.e, "BAT" or "CAP") Files.   If the purged source data came from the BATAVK File the purged records can be traced to the Commissary Resale Accounts Receivable Master File Purged Report (PCN AVK-627).   If the purged source data came from the CAPAVK File it can be traced to the Bad Check Report (PCN AVK-950).   All bad checks collected or written off will remain on the Bad Check Report with a "zero" balance until the next R25 Cycle is run.   See illustration of PCN AVK-627 at figure 10-23 and illustration of PCN AVK-950 at figure 10-24.

10-8 Commissary Resale Chart of Accounts

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
	ASSETS				
1011.00	Fund Balance with Treasury	NA	NA	D	Summary
1011.1T	Funds Collectd	NA	NA	D	40,42
1012.1T	Funds Disbursed	NA	NA	C	B0,B2,D0,FK, 40
1013.00	Funds Received	NA	NA	D	Summary
1013.1T	Appropriated Fund Rec'd Funds with Treasury From Prior Yr-End.	NA	NA	D	71
1013.1P	Appropriated Funds Received Cash Allocatation.	x	x	D	1Q
1014.3T	Undistributed Collections	x	x	D	41
1015.00	Undistributed Disbursements	x	x	C	B1,D1,FA,FB, FC,FD,FL,F5, F9,FF
1311.00	Accounts Receivable Government-Current	x	x	D	20,40,41,42, 6A,6C
1313.00	Accounts Receivable Public-Current	x	x	D	40,41,42,6A,6C
1320.00	Claims Receivable-Public	x	x	D	Summary
1320.01	Claims Receivable-Public-Report of Survey	x	x	D	71
1320.02	Claims Receivable-Public-Discrepancy in Shipment	x	x	D	71
1320.04	Claims Receivable Public Price Reduction-Invoice	x	x	D	71

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
1412.20	Funded-Advances to Contractors and Suppliers	X	x	D	71
1521.00	Inventory for Agency Operations	X	x	D	Summary
1521.10	Inventory In Transit	X	x	D	B5,C3,C4,C12, C15,D0,D1,FA, FB
1521.31	Inventory for Agency Operations-Operations-Grocery	X	x	D	B5,C3,C5,C12, 6A,20
1521.32	Inventory for Agency Operations-Meat	X	x	D	B5,C3,C5,C12, 6A,20
1521.33	Inventory for Agency Operations-Produce	X	x	D	B5,C3,C5,C12, 6A,20
1521.34	Inventory for Agency Operations-Trans In/Out between CSO/SSC	X	x	D	C3
1521.35	Inventory for Agency Operations-Raw Materials and Supplies Cons. Invoice-Erroneous Shipments	X	x	D	B8,C5
1521.36	Inventory for Agency Operations-WIP-Other Government Activities	X	x	D	C3
1521.37	Inventory for Agency Operations-WIP-In House	X	x	D	C3
1521.3C	Inventory for Agency Operations-Returns to Depot	X	x	D	C3,FTZ
1521.3A	Inventory for Agency Operations-Troop Issue	X	x	D	B5,C3,C5,C12, SF,6A,20

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
1529.B2	Cost of Goods Sold-Purchase at Standard Price-Groceries	x	x	C	B5,B8,C4,C12, C15,D0,D1,FA, FB,FC,FK
1529.B3	Purchase at Standard Price-Meats	x	x	C	B5,C3,C12
1529.B4	Purchase at Standard Price-Produce	x	x	C	B5,C3,C12
1529.B5	Purchase at Standard Price-Troop Issue	x	x	C	B5,C3,C12, Purchase
1529.B6	Sold-Purchase at Standard Price-War Reserve	x	x	C	B5,C3,C12, Purchase
1529.C2	Purchase at Cost-DLA	x	x	D	B5,B8,C4,C12, C15,FA,FB,FC
1529.C3	Purchase at Cost-All Others	x	x	D	B5,B8,C3,C4, C12,C15,D0,D1,FA FB,FC,FK
1582.00	Inventory WIP-Contractor-Progress Payments Received	x	x	D	71
1584.00	Inventory WIP-Government Furnished Material	x	x	D	C3

LIABILITIES

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
2111.00	Accounts Payable-Government-Current	x	x	C	B5,B8,C4,C12, C15,FA,FB,FC, FD,FK,FTZ,WO
2113.00	Accounts Payable-Public-Current	x	x	C	B5,B8,C4,C12, C15,D0,D1,W0, FTZ
2311.20	Funded-Unearned Revenue Advances from Government Agencies and Funds	x	x	C	71
2992.00	Liability for Property Furnished by Others	x	x	C	C5

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
3212.00	Capital Investment Stock and Ammunition Funds	x	x	c	summary
3220.00	Transfer-In from Others Without Reimbursement	x	x	c	Summary
3220.01	Transfers In from Others Without Reimbursement-Material Category Change	x	x	c	C3
3220.02	Transfers In from Others Without Reimbursement-Other DOD Stocks	x	x	c	C3
3220.04	Transfers In from Others Without Reimbursement-Other Divisions	x	x	c	C3
3220.05	Transfers In from Others Without Reimbursement-Industrial Funds	x	x	c	C3
3220.06	Transfers In From Others Without Reimbursement-Capitalized Undelivered Purchases	x	x	c	71
3220.07	Transfers In from Others Without Reimbursement-Cash	x	x	c	71
3220.08	Transfers In from Others Without Reimbursement-Receivables	x	x	c	71
3220.09	Transfers In from Others Without Reimbursements-Inventory	x	x	c	71

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
3231.00	Transfers Out to Others Without Reimbursement-Government Agencies	x	x	D	Summary
3231.00	Transfers Out to Others Without Reimbursement-Government Agencies	x	x	D	Summary
3231.02	Transfers Out to Others Without Reimbursement-Other DOD Stocks	x	x	D	C3
3231.03	Transfers Out to Others Without Reimbursement-Other Appropriations	x	x	D	C3
3231.04	Transfers Out to Others Without Reimbursement-Other SF Divisions	x	x	D	C3
3231.05	Transfers Out to Others Without Reimbursement-Army Industrial Funds	x	x	D	C3
3231.06	Transfers Out to Others Without Reimbursement-Stock Withdrawal Credits	x	x	D	71
3312.00	Cumulative Results of Operations-Stock and Ammunition Funds	x	x	D	Summary
3311.10	Cumulative Results of Operations-Stock and Ammunition Funds-Cash	NA	NA	c	Annual
3311.12	Cumulative Results of Operations -Stock and Ammunition Funds-Collections	NA	NA	c	Annual

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
3311.14	Cumulative Results of Operations-Stock and Ammunition Funds-Inventory	NA	NA	c	Annual
4222.2T	Customer Orders Accepted-Funded Apportionment	x	x		6A,6C,20
4252.00	Reimbursements Earned-Uncollected-Special Funded Apportionment	X	x	D	6A,6C,20,40, 41,42
4254.OT	Reimbursement Earned Collected-Specific Funded Apportionment	X	x	c	40,41,42
4591.OT	Alloted Funded Reimbursable Authority-Clearing Account	x	x		1R,6A,6C
4582.2T	Alloted Funded Reimbursable Authority-Current Period	x	x		1P
4614.01	Uncommitted/Unobligated Allotment-Funded-Current Period-Available for Commitment	X	x	c	B2,B3,B4,B5, B8,B35,FL,F5, FTZ,10
4614.02	Uncommitted/Unobligated Allotment-Funded-CP-OA Authority Received but not Distributed	X	x	c	10,1P,B1,B4, B0,B1,B4,B5, FL,FTZ,WO
4632.00	Funded Reimbursable Authority for the Receipt of Orders-Current Year	x	x	c	1R,6A,6C
4821.20	Undelivered Orders-Reimbursables-Without Advances-Funded	X	x	c	B3,B4,B35,C4, C12,C15,D0,FA, FB,FC,FF,FK

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
4943.2T	Accrued Expenditures-Paid-Funded	x	x	c	B0,B1,B2,D0, D1,FA,FB,FC, FD,FF,FK,FL, F5,F9
5100.10	Revenue from Goods Sold (Public)	x	x	x	6A, 20
5100.20	Revenue from Goods Sold (Intragovmt)	x	x	c	6A, 20
6500.1G	Cost of Goods Sold-Inventory Gains-Discounts Earned	x	x	c	B0, B1
6500.1L	Cost of Goods Sold-Inventory Losses-Transportation Expenses	x	x	D	B2
6500.1S	Cost of Goods Sold-Cost of Sales at Standard Price-Retail Sales	x	x	D	6A, 20
	INVENTORY GAINS				
7191.01	Other Gains-Inventory-Recoveries for Retail Stock Issues	x	x	c	6A, FL
7191.03	Other Gains-Inventory-Accounting Adjustments	x	x	c	C3
7191.04	Other Gains-Inventory-Physical Adjustments	x	x	c	C3
7191.05	Other Gains-Inventory-Standard Price Change	x	x	c	71
7191.10	Other Gains-Inventory-Incoming Shipments	X	x	c	Summary
7191.11	Other Gains-Inventory-Incoming Shipments-DLA	X	x	c	C3

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
7191.20	Other Gains-Inventory-Material Receipts Without Credit	X	x	c	Summary
7191.21	Other Gains-Inventory-Material Receipts Without Credit-DLA	X	x	c	C3
7191.30	Other Gains-Inventory-Discounts on Material Returns	X	x	c	Summary
7191.40	Other Gains-Inventory-Material Receipts Without Charge	X	x		Summary
7191.42	Other Gains-Inventory-Material Receipts Without Charge-Non Government	X	x		C3
7191.50	Other Gains-Inventory-Material Returns	X	x	c	Summary
7191.60	Other Gains-Inventory-Material Returns-Credits Received	X	x	c	Summary
7191.70	Other Gains-Inventory-Intra-Division Transfer-In	x	x	c	Summary
7191.71	Other Gains-Inventory-Intradivision Transfers In-Outside Local Army	x	x	c	C3
7191.72	Other Gains-Inventory-Intradivision Transfers In-Within Local Army	x	x	c	C3
7193.01	Other Gains-Other Income-Current Year	x	x	c	6C
7193.02	Other Gains-Other Income-Prior Year	x	x	c	71

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
7291.03	Other Losses-Inventory-Accounting Adjustments	x	x	D	C3
7291.04	Other Losses-Inventory-Physical Adjustments	x	x	D	C3
7291.05	Other Losses-Inventory-Standard Price Change	x	x	D	C3
7291.10	Other Losses-Inventory-Material Trans to DRMS	x	x	D	Summary
7291.20	Other Losses-Incoming Shipments	x	x	D	Summary
7291.21	Other Losses-Incoming Shipments-DLA	x	x	D	71
7291.22	Other Losses-Incoming Shipments-Other	x	x	D	71
7291.30	Other Losses-Inventory-Without Reimbursement	x	x	D	Summary
7291.40	Other Losses-Inventory-Material Returns-Without Credit	x	x	D	Summary
7291.50	Other Losses-Inventory-Discount on Material Returns Without Credit	x	x	D	Summary
7291.60	Other Losses-Inventory-Intradivision Transfers In	x	x	D	Summary
7291.61	Other Losses-Inventory-Intradivision Transfers In-Outside Local Army	x	x	D	C3

GLAC Suffix	Description	MAT MAT	SUP DIV	Normal Balance	Type Action updating this account
7291.80	Other Losses-Inventory-Major Disasters	x	x	D	Summary
7291.81	Other Losses-Inventory-Major Disasters-Groceries	x	x	D	C3
7291.82	Other Losses-Inventory-Major Disasters-Meats	x	x	D	C3
7291.83	Other Losses-Inventory-Major Disasters-Produce	x	x	D	C3
7291.84	Other Losses-Inventory-Major Disasters-Troop Issue	x	x	D	C3
7291.85	Other Losses-Inventory-Major Disasters-Produce	X	x	D	C3, Major
7291.90	Other Losses-Inventory-Shrinkage, Theft, Etc.	X	x	D	Summary
7291.91	Other Losses-Inventory-Shrinkage, Theft, Etc.-Groceries	X	x	D	C3
7291.92	Other Losses-Inventory-Shrinkage, Theft, Etc.-Meats	X	x	D	C3
7291.93	Other Losses-Inventory-Shrinkage, Theft, Etc.-Produce	X	x	D	C3
7291.94	Other Losses-Inventory-Shrinkage, Theft, Etc.-Troop Issue	x	x	D	C3